

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. AC-2008-18

REV EMERSON VANDERVORT
202 West Lincoln Ave., Suite J
Orange, CA 92865

Certified Public Accountant Certificate No. 82560

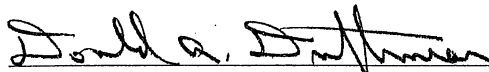
Respondent.

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in the above-entitled matter.

This Decision shall become effective on December 26, 2008.

It is so ORDERED on November 26, 2008.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
CALIFORNIA DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR., Attorney General
of the State of California

2 JAMES M. LEDAKIS

Supervising Deputy Attorney General

3 RON ESPINOZA, State Bar No. 176908

Deputy Attorney General

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7 Facsimile: (619) 645-2061

8 Attorneys for Complainant

9
10 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
11 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

12 In the Matter of the Accusation Against:

Case No. AC-2008-18

13 REV EMERSON VANDERVORT

202 West Lincoln Ave., Suite J

14 Orange, CA 92865

DEFAULT DECISION
AND ORDER

[Gov. Code, §11520]

15 Certified Public Accountant Certificate No. 82560

16 Respondent.

17
18 **FINDINGS OF FACT**

19 1. On or about August 14, 2008, Complainant Daniel Rich, in his official
20 capacity as the Acting Executive Officer of the California Board of Accountancy, Department of
21 Consumer Affairs, filed Accusation No. AC-2008-18 against Rev Emerson Vandervort
22 (Respondent) before the California Board of Accountancy.

23 2. On or about January 18, 2002, the California Board of Accountancy issued
24 Certified Public Accountant Certificate No. 82560 to Rev Emerson Vandervort (Respondent).
25 The Certified Public Accountant Certificate expired on September 1, 2007, and is currently in an
26 expired status.

27 3. On or about August 21, 2008, Sandra Sotelo, an employee of the
28 Department of Justice, served by Certified and First Class Mail a copy of the Accusation

1 No. AC-2008-18, Statement to Respondent, Notice of Defense, Request for Discovery, and
2 Government Code sections 11507.5, 11507.6, and 11507.7 to Respondent's address of record
3 with the Board, which was and is:

4 202 West Lincoln Ave., Suite J
5 Orange, CA 92865

6 A copy of the Accusation is attached as Exhibit A, and is incorporated herein by reference.

7 4. On or about August 21, 2008, Sandra Sotelo, an employee of the
8 Department of Justice, also served by Certified and First Class Mail a copy of the Accusation
9 No. AC-2008-18, Statement to Respondent, Notice of Defense, Request for Discovery, and
10 Government Code sections 11507.5, 11507.6, and 11507.7 to Respondent's address of:

11 2478 Water Way
12 Corona, CA 92882-6815

13 5. Service of the Accusation was effective as a matter of law under the
14 provisions of Government Code section 11505, subdivision (c).

15 6. On or about September 18, 2008, the aforementioned documents that had
16 been sent by certified mail to Respondent's address of record with the Board were returned by
17 the U.S. Postal Service marked "Not deliverable as addressed, unable to forward."

18 7. Business and Professions Code section 118 states, in pertinent part:

19 (b) The suspension, expiration, or forfeiture by operation of law of a
20 license issued by a board in the department, or its suspension, forfeiture, or
21 cancellation by order of the board or by order of a court of law, or its surrender
22 without the written consent of the board, shall not, during any period in which it
23 may be renewed, restored, reissued, or reinstated, deprive the board of its
24 authority to institute or continue a disciplinary proceeding against the licensee
25 upon any ground provided by law or to enter an order suspending or revoking the
26 license or otherwise taking disciplinary action against the license on any such
27 ground.

28 8. Government Code section 11506 states, in pertinent part:

(c) The respondent shall be entitled to a hearing on the merits if the
respondent files a notice of defense, and the notice shall be deemed a specific
denial of all parts of the accusation not expressly admitted. Failure to file a notice
of defense shall constitute a waiver of respondent's right to a hearing, but the
agency in its discretion may nevertheless grant a hearing.

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1 9. Respondent failed to file a Notice of Defense within 15 days after service
2 upon him of the Accusation, and therefore waived his right to a hearing on the merits of
3 Accusation No. AC-2008-18.

4 10. California Government Code section 11520 states, in pertinent part:

5 (a) If the respondent either fails to file a notice of defense or to appear at
6 the hearing, the agency may take action based upon the respondent's express
7 admissions or upon other evidence and affidavits may be used as evidence without
any notice to respondent.

8 11. Pursuant to its authority under Government Code section 11520, the Board
9 finds Respondent is in default. The Board will take action without further hearing and, based on
10 the evidence on file herein, finds that the allegations in Accusation No. AC-2008-18 are true.

11 12. The total costs for investigation and enforcement in connection with the
12 Accusation are \$8,795.21 as of September 26, 2008.

13 DETERMINATION OF ISSUES

14 1. Based on the foregoing findings of fact, Respondent Rev Emerson
15 Vandervort has subjected his Certified Public Accountant Certificate No. 82560 to discipline.

16 2. A copy of the Accusation is attached.

17 3. The agency has jurisdiction to adjudicate this case by default.

18 4. The California Board of Accountancy is authorized to revoke Respondent's
19 Certified Public Accountant Certificate No. 82560 based upon the following violations alleged in
20 the Accusation:

21 a. Gross Negligence (Bus. & Prof. Code, § 5100, subd. (c));

22 b. Breach of Fiduciary Duty to Client (Bus. & Prof. Code, § 5100,
23 subd. (i));

24 c. Failure to Return Client Tax Records (Bus. & Prof. Code, § 5037;
25 Cal. Code Regs., tit. 16, § 68);

26 d. Failure to Respond to Board Inquiry (Bus. & Prof. Code, § 5100,
27 subd. (g); Cal. Code Regs., tit. 16, § 52);

28 ///

- 1 e. Practicing Public Accountancy Without Permit (Bus. & Prof.
2 Code, § 5050); and
3 f. Repeated Negligent Acts (Bus. & Prof. Code, § 5100, subd. (c)).

4 **ORDER**

5 **IT IS SO ORDERED** that Certified Public Accountant Certificate No. 82560,
6 heretofore issued to Respondent Rev Emerson Vandervort, is revoked.

7 Pursuant to Government Code section 11520, subdivision (c), Respondent may
8 serve a written motion requesting that the Decision be vacated and stating the grounds relied on
9 within seven (7) days after service of the Decision on Respondent. The agency in its discretion
10 may vacate the Decision and grant a hearing on a showing of good cause, as defined in the
11 statute.

12 This Decision shall become effective on _____.

13 It is so ORDERED _____

14
15 **FOR THE CALIFORNIA BOARD OF ACCOUNTANCY**
16 **DEPARTMENT OF CONSUMER AFFAIRS**

17
18
19 80286787.wpd
20 DOJ docket number:SD2008800696

21 Attachment:

22 Exhibit A: Accusation No. AC-2008-18
23
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Exhibit A

Accusation No. AC-2008-18

1 EDMUND G. BROWN JR., Attorney General
of the State of California

2 JAMES M. LEDAKIS

Supervising Deputy Attorney General

3 RON ESPINOZA, State Bar No. 176908

Deputy Attorney General

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11 **CALIFORNIA BOARD OF ACCOUNTANCY**
12 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

13 In the Matter of the Accusation Against:

Case No. AC-2008-18

14 REV EMERSON VANDERVORT

202 West Lincoln Ave., Suite J

15 Orange, CA 92865

A C C U S A T I O N

16 Certified Public Accountant Certificate No. 82560

17 Respondent.

18
19 Complainant alleges:

20 **PARTIES**

21 1. Dan Rich (Complainant) brings this Accusation solely in his official
22 capacity as the Acting Executive Officer of the California Board of Accountancy, Department of
23 Consumer Affairs, State of California.

24 2. On or about January 18, 2002, the California Board of Accountancy issued
25 Certified Public Accountant Certificate No. 82560 to Rev Emerson Vandervort (Respondent).
26 The Certified Public Accountant Certificate expired on September 1, 2007, and is currently in an
27 expired status.

28 ///

JURISDICTION

3. This Accusation is brought before the California Board of Accountancy (Board), Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code (Code) unless otherwise indicated.

4. Code section 5037 states:

(a) All statements, records, schedules, working papers and memoranda made by a licensee or a partner, shareholder, officer, director, or employee of a licensee, incident to, or in the course of, rendering services to a client in the practice of public accountancy, except the reports submitted by the licensee to the client and except for records which are part of the client's records, shall be and remain the property of the licensee in the absence of an express agreement between the licensee and the client to the contrary. No such statement, record, schedule, working paper, or memoranda shall be sold, transferred, or bequeathed, without the consent of the client or his or her personal representative or assignee, to anyone other than one or more surviving partners or stockholders or new partners or stockholders of the licensee, or any combined or merged firm or successor in interest to the licensee.

(b) A licensee shall furnish to his or her client or former client, upon request and reasonable notice:

(1) A copy of the licensee's working papers, to the extent that those working papers include records that would ordinarily constitute part of the client's records and are not otherwise available to the client.

(2) Any accounting or other records belonging to, or obtained from or on behalf of, the client which the licensee removed from the client's premises or received for the client's account. The licensee may make and retain copies of documents of the client when they form the basis for work done by him or her.

5. Code section 5050 states:

(a) Except as provided in subdivisions (b) and (c) of this section, in subdivision (a) of Section 5054, and in Section 5096.12, no person shall engage in the practice of public accountancy in this state unless the person is the holder of a valid permit to practice public accountancy issued by the board or a holder of a practice privilege pursuant to Article 5.1 (commencing with Section 5096).

6. Code Section 5100 states:

After notice and hearing the board may revoke, suspend, or refuse to renew any permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing with Section 5080), or may censure the holder of that permit or certificate for unprofessional conduct that includes, but is not limited to, one or any combination of the following causes:

....

1 (c) Dishonesty, fraud, gross negligence, or repeated negligent acts committed in
2 the same or different engagements, for the same or different clients, or any
3 combination of engagements or clients, each resulting in a violation of applicable
4 professional standards that indicate a lack of competency in the practice of public
5 accountancy or in the performance of the bookkeeping operations described in
6 Section 5052.

7

8 (g) Willful violation of this chapter or any rule or regulation promulgated by the
9 board under the authority granted under this chapter.

10

11 (i) Fiscal dishonesty or breach of fiduciary responsibility of any kind.

12

13 7. Code section 5109 states:

14 The expiration, cancellation, forfeiture, or suspension of a license, practice,
15 privilege, or other authority to practice public accountancy by operation of law or
16 by order or decision of the board or a court of law, or the voluntary surrender of a
17 license by a licensee shall not deprive the board of jurisdiction to commence or
18 proceed with any investigation of or action or disciplinary proceeding against the
19 licensee, or to render a decision suspending or revoking the license.

20 8. Section 118 of the Code states:

21

22 (b) The suspension, expiration, or forfeiture by operation of law of a license
23 issued by a board in the department, or its suspension, forfeiture, or cancellation
24 by order of the board or by order of a court of law, or its surrender without the
25 written consent of the board, shall not, during any period in which it may be
26 renewed, restored, reissued, or reinstated, deprive the board of its authority to
27 institute or continue a disciplinary proceeding against the licensee upon any
28 ground provided by law or to enter an order suspending or revoking the license or
otherwise taking disciplinary action against the licensee on any such ground.

(c) As used in this section, 'board' includes an individual who is authorized by
any provision of this code to issue, suspend, or revoke a license, and 'license'
includes 'certificate,' 'registration,' and 'permit.'

9. Section 5070.6 of the Code states:

Except as otherwise provided in this chapter, an expired permit may be renewed at
any time within five years after its expiration upon the filing of an application for
renewal on a form prescribed by the board, payment of all accrued and unpaid
renewal fees and providing evidence satisfactory to the board of compliance as
required by Section 5070.5. If the permit is renewed after its expiration, its holder,
as a condition precedent to renewal, shall also pay the delinquency fee prescribed
by this chapter. Renewal under this section shall be effective on the date on which
the application is filed, on the date on which the accrued renewal fees are paid, or
on the date on which the delinquency fee, if any, is paid, whichever last occurs. If
so renewed, the permit shall continue in effect through the date provided in

1 Section 5070.5 that next occurs after the effective date of the renewal, when it
2 shall expire if it is not again renewed.

3 10. California Code of Regulations, title 16, section 52 states:

4 (a) A licensee shall respond to any inquiry by the Board or its appointed
5 representatives within 30 days. The response shall include making available all
6 files, working papers and other documents requested.

7

8 11. California Code of Regulations, title 16, section 58 states:

9 Licensees engaged in the practice of public accountancy shall comply with all
10 applicable professional standards, including but not limited to generally accepted
11 accounting principles and generally accepted auditing standards.

12 12. California Code of Regulations, title 16, section 68 states:

13 A licensee, after demand by or on behalf of a client, for books, records or other
14 data, whether in written or machine sensible form, that are the client's records
15 shall not retain such records. Unpaid fees do not constitute justification for
16 retention of client records.

17 Although, in general the accountant's working papers are the property of the
18 licensee, if such working papers include records which would ordinarily constitute
19 part of the client's books and records and are not otherwise available to the client,
20 then the information on those working papers must be treated the same as if it
21 were part of the client's books and records.

22 13. The American Institute of Certified Public Accountants (AICPA) Code of
23 Professional Conduct, Article 5, Section 56, states:

24

25 .04

26 Members should be diligent in discharging responsibilities to clients, employers,
27 and the public. Diligence imposes the responsibility to render services promptly
28 and carefully, to be thorough, and to observe applicable technical and ethical
standards.

. . . .

14. U.S. Department of the Treasury, Internal Revenue Service (IRS),
Treasury Department Circular No. 230, section 10.22 (Rev. 1992), states:

Each attorney, certified public accountant, enrolled agent, or enrolled actuary shall
exercise due diligence:

(a) In preparing, or assisting in the preparation of, approving, and filing returns,
documents, affidavits, and other papers relating to Internal Revenue Service
matters;

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2

3 COST RECOVERY

4 15. Code section 5107, subdivision (a), states:

5 The executive officer of the board may request the administrative law judge, as
6 part of the proposed decision in a disciplinary proceeding, to direct any holder of a
7 permit or certificate found to have committed a violation or violations of this
8 chapter to pay to the board all reasonable costs of investigation and prosecution of
9 the case, including, but not limited to, attorneys' fees. The board shall not recover
10 costs incurred at the administrative hearing.

11 L.S. ENGAGEMENT

12 16. In or about March 2007, L.S. engaged Respondent Rev Vandervort to
13 prepare his personal and corporate income tax returns for 2006. In or about that same month,
14 L.S. provided Respondent with his 2006 tax records in connection with the engagement. In May
15 2007, L.S. e-mailed Respondent as to the status of his taxes. Respondent replied by e-mail that
16 he had worked on them and would call L.S. with some questions. In September 2007, L.S. again
17 e-mailed Respondent as to the status of his taxes as he had not heard from Respondent. On
18 September 11, 2007, Respondent replied by e-mail that he was sorry for the lack of response, but
19 that he would have the corporate taxes done within a day, and would "wrap up" the personal
20 taxes by the following week. Respondent signed and furnished L.S.'s 2006 corporate tax return
21 (Form 1120S) on or about September 14, 2007. However, on November 2, 2007, after months of
22 having not received his personal income tax returns, L.S. sent Respondent an e-mail requesting
23 the return of all of his tax records in order to engage someone else. Respondent failed to
24 respond, failed to return any of the tax records belonging to L.S., or to provide L.S. with his
25 completed 2006 personal income tax returns.

26 17. On or about November 14, 2007, L.S. filed a complaint with the Board
27 regarding the engagement of Respondent to prepare his 2006 income tax returns. On
28 November 15, 2007, the Board mailed a letter to Respondent requesting that he provide
29 information and documentation to the Board pertaining to the L.S. Engagement. In its letter, the
30 Board also inquired as the status of Respondent's license, which had expired on September 1,
31 2007. Respondent failed to reply or contact the Board regarding its inquiry.

1 18. On September 1, 2007, Respondent's license to practice public
2 accountancy expired and was not renewed. On or about September 14, 2007, Respondent
3 prepared and signed a corporation income tax return for the year ended December 31, 2006, for
4 Forel Consulting Services, Inc.

5 **FIRST CAUSE FOR DISCIPLINE**

6 **(Gross Negligence)**

7 19. Respondent Rev Vandervort is subject to disciplinary action under
8 Business and Professions Code section 5100, subdivision (c), in conjunction with the AICPA
9 Code of Professional Conduct, Article 5, Section 56, and IRS Treasury Circular No. 230, Section
10 10.22, in that on the L.S. Engagement, Respondent committed gross negligence in the practice of
11 public accountancy by agreeing to perform tax services for his client, and then failing to
12 complete the work as agreed, as alleged in paragraph 16 above, which is hereby incorporated by
13 reference.

14 **SECOND CAUSE FOR DISCIPLINE**

15 **(Breach of Fiduciary Duty)**

16 20. Respondent Rev Vandervort is subject to disciplinary action under
17 Business and Professions Code section 5100, subdivision (i), in conjunction with the AICPA
18 Code of Professional Conduct, Article 5, Section 56, and IRS Treasury Circular No. 230, Section
19 10.22, in that on the L.S. Engagement, Respondent breached his fiduciary responsibility to his
20 client by agreeing to perform tax services for him, then failing to complete the work as agreed, as
21 alleged in paragraph 16 above, which is hereby incorporated by reference.

22 **THIRD CAUSE FOR DISCIPLINE**

23 **(Failure to Return Client Tax Records)**

24 21. Respondent Rev Vandervort is subject to disciplinary action under
25 Business and Professions Code section 5037, in conjunction with California Code of
26 Regulations, title 16, section 68, in that on the L.S. Engagement, Respondent failed to return tax
27 records belonging to his client upon request and reasonable notice, as alleged in paragraph 16
28 above, which is hereby incorporated by reference.

1 **FOURTH CAUSE FOR DISCIPLINE**

2 **(Failure to Respond to Board Inquiry)**

3 22. Respondent Rev Vandervort is subject to disciplinary action under
4 Business and Professions Code section 5100, subdivision (g), in conjunction with California
5 Code of Regulations, title 16, section 52, in that in regard to the L.S. Engagement, Respondent
6 failed to respond to the Board's written inquiry within thirty days, as alleged in paragraph 17
7 above, which is hereby incorporated by reference.

8 **FIFTH CAUSE FOR DISCIPLINE**

9 **(Practice Without Permit)**

10 23. Respondent Rev Vandervort is subject to disciplinary action under
11 Business and Professions Code section 5050 in that his license to practice public accountancy
12 expired on September 1, 2007, and was not renewed, yet on September 14, 2007, Respondent
13 prepared and signed a corporate income tax return for the year ended December 31, 2006, for
14 Forel Consulting Services, Inc., as alleged in paragraph 18 above, which is hereby incorporated
15 by reference.

16 **S.C. ENGAGEMENT**

17 24. In February 2007, S.C. engaged Respondent Rev Vandervort to prepare
18 her 2006 personal income tax returns (Form 1040 and 540). In March 2007, S.C. provided
19 Respondent with a tax organizer in connection with the engagement, including her 2006 tax
20 documentation. In or about April 2007, Respondent filed an extension of time until October 15,
21 2007, for filing S.C.'s federal income tax return. However, on November 13, 2007, after still not
22 receiving her completed tax returns, S.C. faxed and e-mailed a written request to Respondent for
23 the return of all of her 2006 tax documentation in order to engage someone else. Respondent
24 failed to respond, failed to return any of S.C.'s tax documentation as requested, or to provide
25 S.C. with her completed 2006 personal income tax returns.

26 25. On or about November 13, 2007, S.C. filed a complaint with the Board
27 regarding the engagement of Respondent to prepare her 2006 personal income tax returns. On
28 November 27, 2007, the Board mailed a letter to Respondent requesting that he provide

1 information and documentation to the Board pertaining to the S.C. Engagement. Respondent
2 failed to reply or contact the Board regarding its inquiry.

3 **SIXTH CAUSE FOR DISCIPLINE**

4 **(Gross Negligence)**

5 26. Respondent Rev Vandervort is subject to disciplinary action under
6 Business and Professions Code section 5100, subdivision (c), in conjunction with the AICPA
7 Code of Professional Conduct, Article 5, Section 56, and IRS Treasury Circular No. 230, Section
8 10.22, in that on the S.C. Engagement, Respondent committed gross negligence in the practice of
9 public accountancy by agreeing to perform tax services for his client, and then failing to
10 complete the work as agreed, as alleged in paragraph 24 above, which is hereby incorporated by
11 reference.

12 **SEVENTH CAUSE FOR DISCIPLINE**

13 **(Breach of Fiduciary Duty)**

14 27. Respondent Rev Vandervort is subject to disciplinary action under
15 Business and Professions Code section 5100, subdivision (i), in conjunction with the AICPA
16 Code of Professional Conduct, Article 5, Section 56, and IRS Treasury Circular No. 230, Section
17 10.22, in that on the S.C. Engagement, Respondent breached his fiduciary responsibility to his
18 client by agreeing to perform tax services for her, then failing to complete the work as agreed, as
19 alleged in paragraph 24 above, which is hereby incorporated by reference.

20 **EIGHTH CAUSE FOR DISCIPLINE**

21 **(Failure to Return Client Tax Records)**

22 28. Respondent Rev Vandervort is subject to disciplinary action under
23 Business and Professions Code section 5037, in conjunction with California Code of
24 Regulations, title 16, section 68, in that on the S.C. Engagement, Respondent failed to return tax
25 records belonging to his client upon request and reasonable notice, as alleged in paragraph 24
26 above, which is hereby incorporated by reference.

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28 ///

1 **NINTH CAUSE FOR DISCIPLINE**

2 **(Failure to Respond to Board Inquiry)**

3 29. Respondent Rev Vandervort is subject to disciplinary action under
4 Business and Professions Code section 5100, subdivision (g), in conjunction with California
5 Code of Regulations, title 16, section 52, in that in regard to the S.C. Engagement, Respondent
6 failed to respond to the Board's written inquiry within thirty days, as alleged in paragraph 25
7 above, which is hereby incorporated by reference.

8 **M.E. ENGAGEMENT**

9 30. On or about February 8, 2008, M.E. met with and engaged Respondent
10 Rev Vandervort to prepare her 2007 income tax returns. During the meeting, M.E. provided
11 Respondent with her 2007 tax documentation. Subsequent to the meeting, M.E. and Respondent
12 exchanged e-mails regarding M.E.'s taxes, the last of which was on March 11, 2008. After
13 March 11, 2008, M.E. sent several e-mails and made several phone calls to Respondent in order
14 to get an update on her taxes due April 15, 2008. On March 26, 2008, after receiving no
15 response to her inquiries or her completed income tax returns, M.E. sent Respondent a letter
16 requesting the return of all of her 2007 tax documentation in order to have her taxes done
17 elsewhere. Respondent failed to respond. On April 6, 2008, M.E. sent a second letter to
18 Respondent requesting the return of her tax records. Respondent failed to respond, failed to
19 return any of M.E.'s tax documentation, or to provide M.E. with her completed 2007 income tax
20 returns.

21 31. On or about April 3, 2008, M.E. filed a complaint with the Board
22 regarding the engagement of Respondent to prepare her 2007 income tax returns. On April 7,
23 2008, the Board mailed a letter to Respondent requesting that he provide information to the
24 Board pertaining to the M.E. Engagement. Respondent failed to respond or contact the Board
25 regarding its inquiry.

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1 Code of Regulations, title 16, section 52, in that in regard to the M.E. Engagement, Respondent
2 failed to respond to the Board's written inquiry within thirty days, as alleged in paragraph 31
3 above, which is hereby incorporated by reference.

4 **FOURTEENTH CAUSE FOR DISCIPLINE**

5 **(Repeated Negligent Acts)**

6 36. Respondent Rev Vandervort is subject to disciplinary action under
7 Business and Professions Code section 5100, subdivision (c), in conjunction with the AICPA
8 Code of Professional Conduct, Article 5, Section 56, and IRS Treasury Circular No. 230, Section
9 10.22, in that on the L.S., S.C., and M.E. Engagements, Respondent repeated negligent acts by
10 failing to perform tax services for his clients as agreed upon, as alleged in paragraphs 16, 24, and
11 30 above, which are hereby incorporated by reference.

12 **PRAYER**

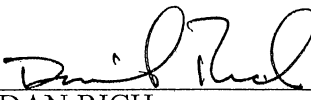
13 WHEREFORE, Complainant requests that a hearing be held on the matters herein
14 alleged, and that following the hearing, the California Board of Accountancy issue a decision:

15 37. Revoking or suspending or otherwise imposing discipline upon Certified
16 Public Accountant Certificate No. 82560 issued to Rev Emerson Vandervort;

17 38. Ordering Rev Emerson Vandervort to pay the California Board of
18 Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to
19 Business and Professions Code section 5107;

20 39. Taking such other and further action as deemed necessary and proper.

21
22 DATED: August 14, 2008

23
24 
25 DAN RICH
26 Acting Executive Officer
27 California Board of Accountancy
28 Department of Consumer Affairs
State of California
Complainant